

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: WASHINGTON COUNTY County Number: 92

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/25/2023 Meeting Time: 09:00 AM Meeting Location: Board of Supervisor's Room, Courthouse

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
washingtoncounty.iowa.gov

County Telephone Number
 (319) 653-7715

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	13,862,246	12,898,126	12,050,871	7.25
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	3,151	
Less: Credits to Taxpayers	3	478,720	710,501	650,009	
Net Current Property Taxes	4	13,383,526	12,187,625	11,397,711	
Delinquent Property Tax Revenue	5	1,005	1,008	645	
Penalties, Interest & Costs on Taxes	6	58,000	58,000	63,864	
Other County Taxes/TIF Tax Revenues	7	2,327,019	2,463,365	2,686,543	-6.93
Intergovernmental	8	8,052,531	7,896,163	10,540,810	
Licenses & Permits	9	79,750	80,900	114,729	
Charges for Service	10	2,272,221	2,229,238	2,259,523	
Use of Money & Property	11	453,618	499,467	225,441	
Miscellaneous	12	1,836,125	1,739,085	11,594,710	
Subtotal Revenues	13	28,463,795	27,154,851	38,883,976	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,839	7,465	9,410,242	
Operating Transfers In	15	2,922,224	2,861,834	2,686,118	
Proceeds of Fixed Asset Sales	16	83,000	13,000	28,301	
Total Revenues & Other Sources	17	31,472,858	30,037,150	51,008,637	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	10,664,425	10,073,800	8,186,236	14.14
Physical Health and Social Services	19	2,727,655	2,401,497	2,255,655	9.97
Mental Health, ID & DD	20	0	0	526,875	
County Environment and Education	21	1,443,764	1,299,303	1,185,534	10.35
Roads & Transportation	22	8,183,307	8,894,645	8,304,603	-0.73
Government Services to Residents	23	1,145,272	1,081,038	868,911	14.81
Administration	24	3,372,692	2,644,458	2,223,260	23.17
Nonprogram Current	25	8,000	8,000	5,628	19.23
Debt Service	26	2,659,400	2,657,100	12,560,442	-53.99
Capital Projects	27	3,699,100	2,581,182	2,964,759	11.70
Subtotal Expenditures	28	33,903,615	31,641,023	39,081,903	
Other Financing Uses:					
Operating Transfers Out	29	2,922,224	2,861,834	2,686,118	
Refunded Debt/Payments to Escrow	30	0	0	9,405,000	
Total Expenditures & Other Uses	31	36,825,839	34,502,857	51,173,021	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-5,352,981	-4,465,707	-164,384	
Beginning Fund Balance - July 1,	33	9,923,215	14,388,922	14,553,306	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,979,016	7,249,598	10,918,409	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	357,250	367,250	352,000	
Fund Balance - Unassigned	39	1,233,968	2,306,367	3,118,513	
Total Ending Fund Balance - June 30,	40	4,570,234	9,923,215	14,388,922	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	12,242,965	Urban Areas: 8.87143			
Rural Only Levies*:	1,619,281				
Special District Levies*:	0	Rural Areas: 10.84395			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	291,427				

Explanation of any significant items in the budget or additional virtual meeting information:

General Basic Fund levy exceeds \$3.50 due to unusual need for additional moneys to permit continuance of programs which provide substantial benefit to county residents. Reduced Rural Services Basic levy due to revenues from Local Option Sales & Services Tax. Reduced General Basic levy due to revenues from Gambling Tax. Debt retirement payments for County Correctional Facility. Debt retirement receipts/payments for County Hospital GO Bonds. Debt retirement payments for Communication Equipment GO Bonds. Establishment of a County managed Ambulance Services department.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.50000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,406,063

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Unusual need for additional moneys to permit continuance of programs which provide substantial benefit to county residents.